



<< OPEN PROCEDURE NUMBER: BSGEE2017-06 >>

ACCOUNTING ADVICE & FINANCIAL AUDITS SERVICES

TENDER SPECIFICATIONS

This call for tenders relates to an open procedure, i.e. it will be conducted in one phase.

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1 Title

Provision of advice and consultancy services in IPSAS accounting and ISA external audit.

2 Subject of the framework contract

The purpose of the tender is to provide the Office of the Secretary General for the European Schools called “the contracting authority” with a framework contract for the provision of on and off-site advice and consultancy services in accounting and in auditing.

The call for tender comprises two lots:

LOT 1: covers accounting advice and assistance to the Contracting Authorities, making use of SAP technologies

LOT 2: covers consultancy services in financial audits

In order to avoid a professional conflicting interest, a contractor which provides accountancy advice services to three European Schools (E.S.), cannot also perform financial audits and certify the accounts in the E.S.

The contracting authority will not award both lots simultaneously but successively. The company awarded for Lot 1 will automatically be excluded of the evaluation for Lot 2.

The duration of framework contracts will be 4 years, starting from the date of signature by the last of the contracting parties.

3 Glossary & acronyms

Annual accounts: The annual accounts comprise the financial statements and the budget implementation reports - for the year 2017, the annual accounts are to be prepared by 01/04/2018.

Audit firm: The audit firm that has been awarded a contract, has signed the contract and is providing the audit service

Budget implementation reports: The budget implementation reports comprise the budget outturn account and its annex

OSGES Office of the Secretary General for the European Schools

ES:	European Schools
ECA:	The European Court of Auditors
EU:	European Union
Financial statements:	The financial statements include the balance sheet and the Statement of Financial Performance, the cash-flow table, the Statement of changes in Net Assets and the annex to the financial statements, which includes a description of the main accounting policies and other explanatory information
FR:	Financial Regulation applicable to the general budget of the European Schools
IAS	Internal Audit Service
IESBA:	International Ethics Standards Board for Accountants
6IPSAS:	International Public Sector Accounting Standards issued by the International Accounting Standards Board and the International Financial Reporting Standards Foundation
ISA:	International Standards of Auditing issued by the International Auditing and Assurance Standards Board and the International Federation of Accountants
ISSAI:	International Standards of Supreme Audit Institutions issued by the International Organisation of Supreme Audit Institutions
ISRS 4400:	International Standard On Related Services 4400

It is stated that for the purpose of this contract the ES are represented by the OSGES who shall be regarded as contracting authority

4 Indicative volume

Indicative volume over 48 months will be used for delivery of services:

Lot 1	Accounting advice and assistance to the Contracting Authority	€ 360,000.00
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Lot 2	<p>Consultancy services in financial audits</p> <p>For every financial year it is expected that 50% of the European Schools will be audited, thus at the end of the four years period the European Schools will have been audited twice. The volume of the framework contract is estimated at roughly 30 audits.</p>	€ 360,000.00
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The European Schools reserve the right to use a negotiated procedure for increasing the ceiling of the framework contract based on Article 70 (1)(e), of the Rules Implementing the FR applicable to the budget of the ES.

5 Technical specifications

5.1 Service description

The requested services concern the provision of on- and off-site assistance for the provision of advice and consultancy services in accounting for Lot 1 and financial audits services for lot 2.

The services will be delivered extra-muros (off-site) or intra-muros (on-site) depending on the ordering requirements.

5.1.1 Description of tasks Lot 1 - Accounting Advice and Assistance to the Contracting Authorities

The actions contained in this lot comprise accounting advice and assistance to the Contracting Authority.

What follows is a non-exhaustive list of activities planned under Lot 1:

- i. ***Assistance in the consolidation of ES and the OSGES is required in the following areas:***
 - *Support for the Accounting Officer of the ES: analysing/optimising the consolidation processes with regard to deadlines, assistance in updating the accounting consolidation manual, advice and assistance in the ongoing communication process with/between the schools and the OSGES.*
 - *Support for the Accounting Officer of the ES: analysis and guidance on specific consolidation accounting topics (liquidation of entities, consolidation treatment*

of the newly created entities etc.), support in view of the related IPSAS standards.

- *Support for the Accounting Officer of the ES and OSGES*: further harmonising of the accounting rules and methods as required by the FR.
- *Support for the Accounting Officer of the ES* in the process of revision of the accounts of the individual schools *and OSGES*, including the preparation of IPSAS adjustments and disclosures and related corrections when necessary, in order to ensure a harmonized approach. In addition, preparing the consolidated accounts and related documents for transmission to stakeholders.

ii. Development and improvements of accounting schemes, procedures and manuals

An Accounting manual of the ES is to be developed on the basis of the ES accounting rules and FR. The purpose of the accounting manual is to describe the accounting procedures and accounting entries for significant transactions so as to help the accounting officers of the ES' in their day to day work.

5.1.2 Description of tasks lots 2 – Consultancy services in financial audits

5.1.2.1 Service to be provided

Financial audit on the final annual accounts of the fourteen (14) European Schools and the OSGES, herein after refereed as “European Schools”, except if otherwise stated.

1. The service to supply is the financial audit of the European Schools for each financial year, starting from the financial year 2017 and for the entire duration of the framework contract which comprises providing the audit firm’s opinion on the reliability of the ES final annual accounts.

2. The audit objective is thus to obtain reasonable assurance and to draw an opinion on the reliability of the ES’ annual accounts, starting from the accounts of the financial year 2017 for a four year period. These annual accounts comprise the financial statements and the budget implementation reports. The European Schools have to produce accounts on the basis of the FR and the accounting rules issued by the OSGES Accounting Officer, taking into account also IPSAS.

3. More specifically the objective of an audit of financial statements is to enable the contractor to express an opinion whether the financial statements are prepared, in all

material respects, in accordance with an applicable financial reporting framework; the level of confidence required is usually 95%.

Tasks to be performed will be the following:

- to carry out an examination of the reliability of the financial statements;
- to assess whether procedures used concerning the accounting system are reasonable and in accordance with the regulations and rules;
- to confirm that accounting records are properly kept;

5.1.2.2 QUALITY CONTROL ARRANGEMENTS

1. The audit firm which performs this audit is governed by:

The IFAC International Ethics for Professional Accountants and ISA for Audits of Historical Financial Information;

The IFAC Code of Ethics for Professional Accountants (issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards;

The IFAC International Standards on Quality Control (ISQCs), which establish standards and provide guidance on an Auditor's system of quality control.

2. The official contact point to be used in all possible correspondence with the European Court of Auditors (ECA) will be the OSGES. The ECA will be notified immediately by OSGES and kept informed of significant issues arising and/or problems encountered. The ECA may be involved in the discussion of audit findings between audit firm and the European Schools.
3. The audit working papers/files shall be reviewed by a partner of the audit firm to ensure sufficient documentation of the audit work carried out and the reliability of audit results.

5.1.2.3 AUDIT TEAM

1. The audit team shall consist of at least one manager and one senior consultant. The team must have sufficient experience of performing financial audits.
2. Team Members must be able to work in English and French.

The audit firm must assign suitably qualified staff to carry out audit work in accordance with the quality specifications outlined in this agreement. Documentary evidence of staff qualifications should be provided

5.1.2.4 AUDIT PROCEDURE

1. The OSGES will provide the audit firm with information on previous years' audit findings in order to facilitate audit planning and the follow-up of previous years' audit findings. The audit firm will remain available after the audit to provide the OSGES and the Schools with any information and explanations that might be needed.
2. The audit will be carried out as follows:
 - i. **Preparation of the audit:** As soon as the contract is signed, the audit firm may start the planning of the audit by collecting necessary information from the OSGES and discussing pertinent matters with OSGES staff.
 - ii. **Implementation of the audit:** The audit firm will verify the conformity of the accounts with the applicable provisions as set out in section 5.1.2.1. Specification: Service to be provided. The ES will grant the audit firm access to its premises and to all data, information and documents needed to gain the necessary audit evidence. The audits will be carried out at the premises where each school is located and in the premises of the OSGES.
 - iii. **Reporting:** The audit firm will provide to the OSGES and each school concerned in the English language, written report on the audit, presenting its opinion on the reliability of the accounts and matters of importance that did not require a modification of the audit opinion (e.g. management letter). Upon request by the OSGES, the audit firm shall submit evidence to the ECA in support of any findings raised.

The future supplier will be required to (i) assess and as far as possible quantify the impact and severity of any deficiencies found where full compliance is not achieved (ii) present recommendations that may improve compliance, effectiveness and efficiency, (iii) review the action plans submitted by the auditee to assess its appropriateness to address the recommendations raised.

3. Data Protection
 - i. All information provided to the audit firm by the ES and the OSGES shall be treated in strict confidence.
 - ii. Without prejudice to or limitation of the above, the audit firm is required in the performance of the Contract to observe the following security standards:

- The audit firm must ensure that their own standards in relation to all security matters including, but not limited to, physical security, data security, and virus protection shall be in accordance at all times with the highest possible standards, best industry practice, and any relevant legislation or code of practice with which they are bound to comply.
- The audit firm in discharging the obligations under the Contract must comply with the applicable rules of the ES on Data Protection.

5.1.2.5 SPECIFICATIONS COMMON TO ALL TYPES OF AUDIT

1. Standards and ethics

The Code of Ethics for Professional Accountants produced and published by the IFAC's International Ethics Standards Board for Accountants (IESBA); <http://www.ifac.org/ethics> This Code sets out fundamental ethical principles for auditors concerning integrity, objectivity, independence, professional competence, the duty to exercise due care and diligence, confidentiality, professional behaviour and technical standards. Although ISRS 4400 concerning engagements to perform agreed-upon procedures does not include independence as a criterion for missions based on agreed procedures, the contracting authority requires the auditor to be independent from the beneficiary and to comply with the independence conditions laid down in the IFAC's ethics code for professional accountants

2. Reference material

The ES must make available all the documents the auditor needs to carry out the audit: legal bases, agreements with the host country, contracts, financial documents, any reports, correspondence and e-mails, information connected with the entity being audited plus any other relevant document

3. Evidence and documents

The auditor must record important questions in the working papers and collect evidence on which to base his opinion / findings and which provide evidence that the audit was carried out in accordance with the Internal Audit Service (IAS).

The auditor must prepare working papers which are sufficiently complete and detailed to provide an overall understanding of the audit.

The auditor must record in his working papers all the information relating to the planning, nature and schedule of the audit and the scope of the audit procedures carried out, together with the result of these procedures and the conclusions which have been drawn from the evidence collected.

The auditor must adopt appropriate procedures guaranteeing the confidentiality and security of the working papers, and their storage.

4. Drafting of the audit report

The report should describe the purpose, the procedures used and the factual findings in sufficient detail to enable the audited entity and the user department to understand the nature and extent of the procedures performed by the auditor and the factual findings by the auditor and any comments by the audited entity.

5. Sound financial management approach to carrying out audits

Where possible, the contractor must use work already completed and made available by the contracting authority in order to minimize the extent of the work to be carried out.

6. Adversarial procedure with the audited entity

Before completing the audit report, an adversarial procedure will be formally carried out with the audited school or the OSGES. Any discrepancies between the positions of the ES and the auditor must be clearly stated and can if necessary give rise to complementary work under the framework defined by a new specific contract before the report is accepted by the ES.

6 Profiles

6.1 General rules

For each of the profiles, the following information regarding requirements is provided:

<i>Required experience</i>	Number of years of experience related to tasks and knowledge or skills, this may vary depending on education.
<i>Nature of the tasks</i>	These are examples of the tasks that will be expected of the service provider proposed with the required profile. This list is not exhaustive and is to be regarded as a good indication.
<i>Knowledge and skills</i>	A list of the minimal knowledge and skills that a service provider with this profile is required to possess.

Educational qualifications Description of the minimum level of educational qualifications required for the profile and where applicable, the indication of the minimum required certification

For all profiles, the following is required:

- Ability to participate in service discussions in multi-lingual meetings, ease of communication;
- Capability of service delivery in an international environment, of rapid start of service delivery and experience in service delivery to teams.
- For certain profiles, a certification is required. Certifications that differ only by having an upward version are considered identical to those explicitly referred.
- A university degree corresponds to a master degree, that is, a graduate diploma as defined in the Bologna Declaration of 19 June 1999 (<http://ec.europa.eu/education/policies/educ/bologna/bologna.pdf>), or else a full university-level cycle of at least 4 years after the secondary school.
- A secondary school diploma/certificate is always required.

6.1.1 Description of different profiles for Lot 1

Junior consultant in public accounting

<i>Required experience</i>	3 years' minimum experience in accounting.
<i>Nature of the tasks</i>	Contribution to the activities. Review and update of documents and procedures.
<i>Knowledge and skills</i>	Good knowledge of the international accounting standards applicable to the public sector (IPSAS) and of budgetary accounting. Good written presentation and report writing abilities. Methodological and rigorous working standards. Team player. Good knowledge of IT tools used in the office environment. Good knowledge of written/spoken French and English

Educational qualifications University degree or equivalent qualification in an appropriate field or 7 years relevant experience.

Senior consultant in public accounting

Required experience 4 years' minimum experience in accounting, including at least 2 years in public sector bodies and relevant experience in the implementation of international accounting standards.

Nature of the tasks To co-ordinate, the activities requested, to ensure the quality of the deliverables and to formulate recommendations on the most efficient execution of the tasks.

Develop strategies and roadmaps for implementing accounting solutions.

Provide punctual senior advice on auditing issues

Knowledge and skills

Proven knowledge of IPSAS, budgetary accounting and consolidation

Capability to organise work and meet deadlines.

Methodological and rigorous approach to meet objectives.

Ability to identify and analyse key points.

Very good written presentation and report writing abilities.

Very good knowledge of written/spoken English and French.

Team player. Ability to create a positive and cooperative working environment.

Client oriented.

Good knowledge of IT tools used in the office environment.

Educational qualifications University degree or equivalent qualification in an appropriate field or 8 years relevant experience.

Partner/Director

Required experience A minimum of 7 years of experience in auditing/or consultancy in accountancy, including at least 4 years in the public sector bodies and proven experience in implementation of international accountability standards.

<i>Nature of the tasks</i>	Ensure the quality of the services provided and steer the work of the team, the approach to be followed and, when necessary adapt them to meet the accounting methodology.
<i>Knowledge and skills</i>	<p>A proven track record in consultancy in accountancy in particular related to International Institutions.</p> <p>Sound analytical skills and a disciplined and systematic approach to business analysis, risk management and quality control.</p> <p>Ability to identify priorities and monitor progress of work.</p> <p>Good knowledge of IT tools used in the office environment.</p> <p>Good knowledge of written/spoken English and French.</p>
<i>Educational qualifications</i>	University degree in an appropriate field and 7 years relevant experience, a professional certification in auditing, like CIA, ACCA, ACA, or certified Information Systems Auditor (CISA)

6.1.2 Description of different profiles for Lot 2

Junior Auditor consultant

<i>Required experience</i>	3 years' minimum experience in auditing.
<i>Nature of the tasks</i>	Will be responsible for the execution of the audit procedures as defined by and agreed with the senior manager and senior consultant;
<i>Knowledge and skills</i>	<p>Good knowledge of the international standards of auditing applicable to the public sector (ISA), of budgetary accounting and consolidation.</p> <p>Good written presentation and report writing abilities.</p> <p>Methodological and rigorous working standards.</p> <p>Team player.</p> <p>Good knowledge of IT tools used in the office environment.</p> <p>Good knowledge of written/spoken French and English</p>

Educational qualifications University degree or equivalent qualification in an appropriate field or 6 years relevant experience

Senior Auditor consultant

Required experience 4 years' minimum experience in auditing, including at least 2 years in public sector bodies and relevant experience

Nature of the tasks Co-ordinate, the activities requested, ensure the quality of the deliverables and formulate recommendations on how to overcome deficiencies.
Provide senior advice on auditing issues.

Knowledge and skills Certified Internal Auditor (CIA) or equivalent
Capability to organise work and meet deadlines.
Methodological and rigorous approach to meet objectives.
Ability to identify and analyse key points.
Very good written presentation and report writing abilities.
Very good knowledge of written/spoken English
Team player. Ability to create a positive and cooperative working environment
Client oriented
Good knowledge of IT tools used in the office environment

Educational qualifications University degree or equivalent qualification in an appropriate field or 5 years relevant experience

Senior Manager Consultant

Required experience 6 years' minimum experience in auditing and in the management of audit project

<i>Nature of the tasks</i>	<p>Responsible for the overall coordination of the activities requested, to ensure the quality of the deliverables; Provide guidance during all stages of the engagement; Define standards/ models of documentation (i.e. referencing, working papers, etc...); Ensure that the methodological approach defined for the execution of the engagement (e.g. sampling, categorisation of findings, reference to the contractual terms for all findings, etc...) is properly and effectively implemented; Monitor timely execution of the engagement. Ensuring quality review of all deliverables;</p>
<i>Knowledge and skills</i>	<p>Certified Internal Auditor (CIA) or equivalent Capability to organise work and meet deadlines. Methodological and rigorous approach to meet objectives. Ability to identify and analyse key points Very good written presentation and report writing abilities Very good knowledge of written/spoken English and French Team player. Ability to create a positive and cooperative working environment. Client oriented. Good knowledge of IT tools used in the office environment.</p>
<i>Educational qualifications</i>	<p>University degree or equivalent qualification in an appropriate field or 10 years relevant experience.</p>

Partner

<i>Required experience</i>	<p>7 years' minimum experience in auditing, if requested proven experience in information system audit (general controls and IT audits) and 5years in the management of audit projects.</p>
<i>Nature of the tasks</i>	<p>Ultimately responsible for the overall quality of the services delivered and for ensuring adherence with international audit standards and compliance with contractual requirements. Provides guidance for all audit standard related matters. Reviews all deliverables (draft, final report). Signs the final report.</p>

<i>Knowledge and skills</i>	Certified Internal Auditor (CIA) or equivalent capability to organise work and meet deadlines. Methodological and rigorous approach to meet objectives. Ability to identify and analyse key points. Very good written presentation and report writing abilities. Very good knowledge of written/spoken English and French. Team player. Ability to create a positive and cooperative working environment. Client oriented.
<i>Educational qualifications</i>	University degree, professional qualification for the activity of audit of accounts, professional certification in auditing like ACCA or similar and 7 years of relevant experience.

7 Step by-step for time & means projects

Services shall be provided on the basis of Time & Means orders, which correspond to the order of a number of days performed at the Contracting Authority' premises (intra-muros) or Contractor's premises (extra-muros).

The Contractor must have the administrative and technical capacity to carry out in parallel several individual orders. The Contractor must be able to provide the services ordered rapidly and with a high degree of quality.

7.1 Specific contrat Time and means

Specific Time & Means contracts are executed on the Contracting Authority's premises (i.e. on-site or intra- muros) or at the Contractor's premises (extra-muros).

Step 1: Send Request for Services

The Contracting Authority prepares the requirements/specifications by using a request for service form (as per Annex 1)

The Contracting Authority also specifies how much time it wants to allow the Contractor to prepare his offer with a list of the qualified service providers he proposes. The time allowed to the Contractor must be at least 6 working days

The Contracting Authority emails the Request for Services to the Contractor in PDF format. The date on which the Contracting Authority emails the Request for Services is referred to as the “**request date**”.

Step 2: formal offer

The Contractor sends a formal offer, including an financial offer as well as a list of candidates having the required profiles by email by the “list presentation date” to the requesting Contracting Authority. The candidate list will include for each candidate the name of the candidate, the date that the candidate is available, the candidate’s profile, whether the candidate is permanent or non-permanently employed and any other relevant information. The CVs of all candidates must be attached to the list emailed to the Contracting Authority.

Step 3: Establishment of the Specific Contract Time & Means

If the Contracting Authority accepts a candidate from the list, the Contracting Authority establishes the Specific Contract based on the formal offer.

The Specific Contract will include details of the work to be carried out, the start date, the duration in days, the price and any other relevant information

In a specific Time & Means contract, the Contracting Authority specifies the workload in person-days and its specific needs per requested profile.

The following conditions relating to specific contract Time & Means (TM) apply:

- The Contractor must propose for each requested profile at least two qualified candidates. A candidate is deemed "qualified" if the corresponding CV is meeting the general profile requirements and the particular requirements as specified in the Request for Services and associated documents. The Contracting Authority must be able to choose between at least two qualified service providers.

Work is normally performed on the Contracting Authority's premises.

On the Contracting Authority’s demand the Contractor must replace service providers which are incapable of carrying out the specified tasks to the required standards or within the set time limits. The replacement candidate will be given sufficient training during an adequate handover period, so that he/she may be immediately operational when the original candidate is withdrawn. Any such replacement and training, if required, will be carried out at no additional cost to the Contracting Authority.

The Contractor shall give a month’s notice to the Contracting Authority of any candidate changes in the team. The prior agreement of the Contracting Authority must be obtained.

In case of 'force majeure', if the original candidate is no longer able to carry out the work, the Contractor is obliged to inform the Contracting Authority, immediately provide a competent replacement service provider and arrange sufficient training (during an adequate handover period where possible) to guarantee continuity of the service provided to the Contracting Authority. Any such replacement will be effected at no additional cost to the Contracting Authority.

In case of replacement, the handover period must be at least 10 working days, free of charge of the Contracting Authority. If no handover is possible and additional training is needed for the replacement service provider, at least 15 working days (free of charge for the Contracting Authority) must be performed by the replacement service provider.

- In case of replacement, the Contractor must propose a minimum of two replacement service providers matching the qualifications and experience required for the profile. If the Contractor does not propose suitable replacement staff, the requesting Contracting Authority may immediately terminate the contract.

On the Contracting Authority's demand, during holidays or other periods of planned absence by the service provider, the Contractor will be required to provide an adequate replacement. The replacement service provider will be given sufficient training and provided with all information necessary to guarantee continuity of the service provided to the Contracting Authority. All such training and handover work will be carried out at the Contractor's expense.

When a candidate is no longer available before the start of a new contract, the Contractor is obliged to inform the Contracting Authority immediately. **If the specific contract is not yet signed by both parties, the Contractor is not authorized to propose new candidates.** If the specific contract is signed, the Contracting Authority can either cancel the contract or ask for a replacement with the performance of 10 working days free of charge.

The invoicing is based on the number of days performed. Unless an explicit a priori approval is granted by the Contracting Authority, the minimum quota of charging is half a day of rendered services.

The Contracting Authority may impose the usage of registration forms and/or tools in relation to presence and activity tracing beyond the forms provided in these Tender Documents.

Step 3/1 Extensions

An extension is an addendum to the specific contract based on the initial request and the initial offer when all the requested tasks have not been achieved by the previous specific contracts.

For a “Time & Means” request, the initial offer covers the whole of the project (the specifications of the Services are here referred as project) and a Specific Contract might be for the same number of days or for only a part of the project.

If the amount of days foreseen in the initial offer hasn't been covered completely by Specific Contracts made, the Contracting Authority can conclude another Specific Contract without having to send again a Request for Services and follow the complete order cycle. In this case an extension is done.

To make an extension for a Time & Means Specific Contract:

The Contracting Authority checks if the number of days on the corresponding initial offer haven't been used up yet. If they aren't, a new Specific Contract can be concluded on the basis of the initial Request for Services. If the number of days specified in the initial offer is exceeded, it is not possible to request an extension and the normal procedure applies.

The Contracting Authority asks an offer from the Contractor for the period that it wants an extension for, making a reference to the original Request for Services sent, and including a technical annex related to the extension. The offer delivered by the supplier should contain the name of the service provider(s) executing the service and price. For convenience purposes, a template extension form is provided.

In the extension, the profiles, projects and tasks defined already in the initial offer must apply.

The Contracting Authority prepares the new Specific Contract.

The acceptance is based on the number of days performed by the Contractor's staff in accordance with the T&M conditions

Step 4: Delivery

i. Languages

The required services and deliverables must be produced in English as stipulated by the Contracting Authority.

ii. Place of work

Depending on the request, work can be executed on the Contracting Authorities' premises (so-called on-site or intra-muros work) or can be executed on the Contractor's premises (so-

called off-site or extra-muros work). The Contracting Authority indicates on the Request for Services where the work has to be delivered.

In the case of *intra-muros* work, the execution of the contract must normally be performed at the Contracting Authority's premises as required in Alicante (ES), Bergen (NL), Brussels (BE), Culham (UK) Frankfurt (DE), Karlsruhe (DE), Luxemburg (LU), Mol (BE), Munich (DE) and Varese (IT).

iii. working hours

The service will be provided by the tenderer during the standard working days and working hours applicable to the contracting Authority' premises in Brussels or any other European schools' premises.

iv. Acceptance of work

Invoices may be issued only for executed orders and tasks that have been completed and duly formally accepted.

v. Confidentiality

The Contractor undertakes to treat in the strictest confidence and not make use of or divulge to third parties any information or documents which are linked to performance of the Contract. The Contractor shall continue to be bound by this undertaking after execution of the Specific Contracts and the Framework Contract.

In case of award, the Contractor shall obtain from each member of his board and directors an undertaking, by means of a Declaration of Confidentiality (as per Annex II) that they will respect the confidentiality of any information which is linked, directly or indirectly, to execution of the tasks and that they will not divulge to third parties or use for their own benefit or that of any third party any document or information not available publicly, even after execution of the Specific Contracts.

Such Declaration of Confidentiality (as per Annex II) shall also be required for each staff involved in the delivery of the services pursuant to a specific contract or order form under the framework contract.

8 Administrative information concerning the invitation to tender

8.1 Participation in the tendering procedure

Participation in this procedure is open on equal terms to all natural and legal persons coming within the scope of the Treaties.

Submission of a tender implies acceptance of the terms and conditions set out in this invitation to tender, in the tendering specifications and in the draft contract and, where appropriate, waiver of the tenderer's own general or specific terms and conditions. It is binding on the tenderer to whom the contract is awarded for the duration of the contract. Once the ES has accepted the tender, it shall become the property of the ES and the ES shall treat it confidentially.

The ES shall not reimburse expenses incurred in preparing and submitting tenders.

8.2 Variants

No variants or substitutes for the contracting authority's model solution are allowed. Furthermore, tenderers may not submit a tender only for part of the services required.

8.3 Contact between the tenderer and the ES

Contacts between the ES and the tenderers may take place only in **exceptional circumstances**. For the details, please refer to point 8 of the Invitation to tender.

8.4 No obligation to award the contract

This invitation to tender is in no way binding on the ES. The ES' contractual obligation commences only upon signature of the contract with the successful tenderer.

Up to the point of signature, the contracting authority may either abandon the procurement or cancel the award procedure. This decision must be substantiated and the tenderers notified.

No compensation may be claimed by tenderers whose tender has not been accepted, including when the ES decide not to award the contract.

8.5 Subcontracting

Subcontracting is defined as the situation where a contract has been or is to be established between the European schools and a Contractor and where the Contractor, in order to carry out that contract, enters into legal commitments with other legal entities for performing part of the service. However, the **ES has no direct legal commitment with the Subcontractor(s)**.

At the level of the liability towards the ES, tasks provided for in the contract may be entrusted to Subcontractors, but **the Contractor retains full liability towards the ES for performance of the contract as a whole.**

Accordingly:

- The ES will treat all contractual matters (e.g. payments) exclusively with the Contractor, whether or not the tasks are performed by a Subcontractor;
- The ES will privilege direct contacts with the Contractor, who is responsible for executing the contract;
- Under no circumstances can the Contractor avoid liability towards the ES on the grounds that the Subcontractor is at fault. The Contractor remains notably fully responsible for timely execution.

A contract which includes subcontracting is subject to certain general conditions in particular the provisions on subcontracting, checks and audits, and confidentiality. Where justified by the subject matter of the contract, a statement of confidentiality may be required to be submitted to the ES. **The subcontracting arrangement between the Contractor and his Subcontractor is supposed to render directly applicable all those contractual obligations with regard to the ES to the Subcontractor.**

Consequently, the offer must clearly identify the Subcontractor(s) and document their willingness to accept the tasks and their acceptance of the terms and conditions set out in paragraph 8.5 and of the conditions set in particular in article II.7 and II.21 of the Draft of the Framework Contract for Services by returning the form in Annex III *Letter of Intent*, filled in and signed.

Tenderers must inform the Subcontractor(s) and include in their sub-contracting documents that Articles II.7 and II.21 of the Draft of the Framework contract for Services (Annex IV) may be applied to Subcontractors.

Once the contract has been signed, Article II.9 of the above-mentioned service contract shall govern the subcontracting.

8.6 Joint offers¹

A joint offer is a situation where an offer is submitted by a group of tenderers. If awarded the contract, the tenderers of the group will have an equal standing towards the ES in executing a supply, service or works contract.

The ES will not request consortia to have a given legal form in order to be allowed to submit a tender, but reserves the right to require a consortium to adopt a given legal form **before the contract is signed** if this change is necessary for proper performance of the contract. This can take the form of an entity with or without legal personality but offering sufficient protection of the ES' contractual interests (depending on the Member State concerned, this may be, for example, a consortium or a temporary association).

Grouping of firms must nominate one party to be responsible for the receipt and processing of payments for members of the grouping, for managing the service administration, and for coordination. The documents required and listed in the present specifications must be supplied by every member of the grouping.

Each member of the grouping assumes a joint and several liability towards the ES.

The offer has to be signed by all members of the group. However, if the members of the group so desire they may grant an authorisation to one of the members of the grouping. In this case they should attach to the offer a power of attorney (see model in Annex V).

The contract will have to be signed by all members of the group. If the members of the group so desire, they may grant authorisation to one of the members of the grouping by signing a power of attorney. The same model as above duly signed and returned together with the offer is valid also for signature of the contract.

Partners in a joint offer assume joint and several liability towards the ES for the performance of the contract as a whole.

Statements saying, for instance, “that one of the partners of the joint offer will be responsible for part of the contract and another one for the rest” or “that more than one contract should be signed if the joint offer is successful”, are thus incompatible with the principle of joint and several liability. The ES will disregard any such statement contained in a joint offer, and

¹ For the purposes of this call for tenders, the term ‘joint tender’ refers also to ‘requests to participate’.

reserves the right to reject such offers without further evaluation, on the grounds that they do not comply with the tendering specifications.

An economic operator can only participate once as a tenderer, whether as single tenderer, lead organisation in a consortium/joint bid or partner in a consortium. **The economic operator may however agree to act as a Subcontractor in a distinct bid** from which it is participating as either of the aforementioned options. However, such a situation is not advisable for the high potential of conflicts of interest it may generate.

These specifications follow the publication of a contract notice in OJ S.

8.7 Data Protection

If processing your reply to the invitation to tender involves the recording and processing of personal data (such as your name, address and CV), such data will be processed pursuant to Belgian Law of 8 December 1992 on the protection of privacy with regard to the processing of personal data and on the free movement of such data. Unless indicated otherwise, your replies to the questions and any personal data requested are required to evaluate your tender in accordance with the specifications of the invitation to tender and will be processed solely for that purpose by the ES' Procurement Unit, acting as data controller.

You are informed that for the purposes of safeguarding the financial interest of the ES, your personal data may be transferred to internal audit services, to the European Court of Auditors and/or to the European Anti-Fraud Office (OLAF).

9 ASSESSMENT OF TENDERERS AND OFFERS

Each lot will be subject of a separate evaluation procedure. All the requested documents have to be provided for each lot in a separate envelope, even if applying for both lots.

For each lot, tenderers and their tenders will be evaluated in stages as follows:

- (1) Exclusion of tenderers in the cases listed in point 9.1 below;
- (2) Selection of tenderers on the basis of the selection criteria listed in point 9.2 below
- (3) Technical and financial evaluation of the tenders on the basis of the award procedure and criteria described in point 10 below;
- (4) Award of the contract.

NB: Tenders must meet the requirements of each stage in order to be admitted to the next stage of the evaluation procedure.

9.1 Exclusion criteria

9.1.1 Declaration of honour

It is requested that each tenderer provide a declaration, dated and signed by a duly authorised legal representative, stating that they are not in one of the situations referred to in Articles 57 and 58 of the FR and Article 77 of the Rules for Implementing the FR (hereinafter referred to as 'the Implementing Rules'). The declaration can be found in Annex VI.

In the case of a joint tender, this declaration must be submitted - dated and signed by a duly authorised legal representative - by each member of the group.

In the case of subcontracting, where the part of the contract to be subcontracted exceeds the limit of 10 % of the value of the contract, the Letter of Intent (Annex III) dated and signed by a duly authorised legal representative - must be submitted by each subcontractor.

The exclusion criteria apply to each member of the group and to each subcontractor concerned.

In accordance with Article 76.2 of the rules of application of the FR, before the contract is signed, the successful tenderer(s) will be invited to submit the supporting documentation referred to in the declaration by the deadline set by the contracting authority.

9.1.2 Evidence

In case of award, evidence with a view to corroborate the aforementioned Declaration(s) of Honour is deemed necessary by the Contracting Authority. The following *evidence* in relation to items mentioned previously shall specifically be supplied:

For the cases mentioned in points (a), (b), (c), (e) or (f) of the declaration,

- A recent extract from the judicial record or, failing that, an equivalent document recently issued by a judicial or administrative authority in the country of establishment of the person showing that those requirements are satisfied.

For the cases mentioned in points (a) or (d) of the declaration,

- Recent certificates issued by the competent authorities of the State concerned. These documents must provide proof of payment of all taxes and social security contributions for which the person is liable, including for example, VAT, income tax (natural persons only), company tax (legal persons only) and social security contributions.
- Where any document described above is not issued in the country concerned, it may be replaced by a sworn statement made before a judicial authority or notary or, failing that, a solemn statement made before an administrative authority or a qualified professional body in its country of establishment.

If the tenderer is unable to provide the documents requested within the time limit specified by the contracting authority and cannot therefore prove that it is not in one of the exclusion situations, the tender may be rejected and the contracting authority reserves the right to sign the contract with another tenderer.

9.2 Selection criteria

9.2.1 Economic and financial capacity for lot 1 & 2

The procedure for the selection of tenderers is intended to assess their economic, financial, technical and professional capacity.

For each tendered lot, the following documentation shall be supplied in the tender bid:

The procedure for the selection of tenderers is intended to assess their economic, financial, technical and professional capacity.

For each tendered lot, the following documentation shall be supplied in the tender bid:

1. Evidence of **professional risk indemnity insurance**;

Lot 1	With minimum value: 60.000,-€
Lot 2	With minimum value: 90.000,-€

2. A statement of overall turnover concerning the services covered for each tendered lot, during the last **three** financial years, establishing that, on yearly average, the following applicable financial thresholds (minimum values) are complied with:

Lot 1	120.000,-€
Lot 2	180.000,-€

if you rely on the capacities of other entities (e.g. your parent company), **a written undertaking** on the part of those entities confirming that they will place the resources necessary for performance of the contract at your disposal.

3. The following table shall be filled in by the tenderer:

a) Financial and Economic Capacity Overview			
Currency : <i>EURO</i>		Figures (<i>000</i>)	
	N* (* most recent figures available)	N-1	N-2
Total Balance Sheet			
TRADE DEBTORS <i>Amounts due by commercial customers</i>			
CAPITAL and RESERVES (Equity) <i>Amounts owned by the company</i>			
TRADE CREDITORS <i>Amounts due to commercial suppliers</i>			
SHORT TERM DEBT			
LONG TERM DEBT			
LIQUIDITY <i>Bank accounts, cash at hand</i>			
<u>About PROFIT & LOSS</u>			

TURNOVER			
ORDINARY RESULT			
EXTRAORDINARY RESULT			
INCOME TAX			
NET RESULT			

The tenderers may add any data that they would consider of vital relevance for their organisation and for the understanding of the related figures. Comments: Please, explain briefly important variations from one year to another, if appropriate. In case of negative equity or repeated losses, please explain how the future of the organisation will be ensured.

9.2.2 Technical and professional capacity **for lot 1**

Tenderers are required to prove that they have sufficient technical and professional capacity to perform the contract.

Such capacity shall be assessed with regard in particular to their know-how, efficiency, experience and reliability.

For each lot, evidence of the technical and professional capacity is to be furnished on the basis of the duly *Technical and Professional Capacity*"

Bidders failing to answer YES on all questions <YES/NO> in this questionnaire will be disqualified

Tenderers are required to prove that they have sufficient technical and professional capacity to perform the contract.

Such capacity shall be assessed with regard in particular to their know-how, efficiency, experience and reliability.

For each lot, evidence of the technical and professional capacity is to be furnished on the basis of the duly *Technical and Professional Capacity*"

Bidders failing to answer YES on all questions <YES/NO> in this questionnaire will be disqualified

9.2.2.1 TENDERER'S STRUCTURE

Have you described your organisational structure detailing the departments and allocated number of staff on all levels of your company(ies), as well as the division(s) responsible for the delivery of services requested in the present call for tenders

YES / NO Reference:

9.2.2.2 QUALITY ASSURANCE AND CONTROL MECHANISMS

Have you given a description of your standard procedures for ascertaining the quality of the services you deliver to clients and the conformity of the deliveries with their orders.

<YES/NO>	Reference: <Ref>
----------	------------------

9.2.2.3 QUALITY ASSURANCE MANUAL

Have you enclosed title and Table of Contents of your quality assurance manual.

<YES/NO>	Reference: <Ref>
----------	------------------

9.2.2.4 QUALITY STANDARDS CERTIFICATIONS

Do you have quality procedures for your delivery organisation conforming to the EN29000 (ISO 9000) series of quality standards or equivalent

<YES/NO>	Reference: <Ref>
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IF YES,

Specify the certification body, the year and the country for which the accreditation has been obtained.

--

Have you enclosed a copy of the certificate

<YES/NO>	Reference: <Ref>
----------	------------------

Have there been any follow-up audits? If yes, specify the dates and results

<YES/NO> - <Date/Result>

9.2.2.5 STAFFING TABLES

Indicate your total staff size for the last three years as well as the current year.

As of	1/1/2009	1/1/2010	1/1/2011	1/01/2012
Total staff size				
Permanent expert staff				
Non-permanent expert staff				
Total of permanent management staff				
Other				

Indicate the size of bidder’s staff working for the last four years as of January 1st (separating permanent and not permanent staff).

As of	1/1/2009	1/1/2010	1/1/2011	1/01/2012
Permanent expert staff				
Non-permanent expert staff				
Total (permanent and non permanent)				

If the total (permanent and non-permanent) of expert staff does not equal or exceed 7 experts for each of the years in the table above, the bid will be disqualified.

9.2.2.6 PROFILE AVAILABILITY & THRESHOLDS

Table 1 : Expertise Thresholds		
Profiles and skills Lot 1	Threshold for experts	Bidder's number of experts
Junior Consultant in public accounting	3	<..>
Senior Consultant in public accounting	2	<..>
Partner/Director	2	<..>
Total	7	<..>

The bidders who do not comply with the threshold for each profile will be disqualified

9.2.2.7 CURRICULA VITAE (CVs)

The contracting authorities shall consider all CVs as strictly **confidential information**, to be used only for control purposes and restricted to the scope of this tender evaluation. As such, the contracting authorities reserve the right to contact directly CV holders for verification purposes.

If the contracting authorities fail to establish contact with the CV holder using the coordinates supplied by the bidder, the corresponding CV will be declared void.

9.2.2.8 NUMBER OF CVs

Please remember that an expert's CV can only be assigned to a single profile and cannot be assigned to both Lots.

Table: CVs to be provided		
Lot 1 – Expert CVs	Minimum number CVs	Maximum number CVs
Senior Consultant in public accounting	2	4
Junior Consultant in public accounting	3	6
Partner/Director	2	4
Total	7	14

The bidders who do not comply with the minimum threshold will be disqualified

9.2.2.9 CLIENT REFERENCES

The bidder must provide an ordered list of at least **5** references and at most **10** references. Each reference consists of an individual client with whom the tenderer has signed one or more

contracts in the period 1/1/2014 - 31/12/2016 totalling at least **120 000 €** for the rendering of services in relation to this lot 1.

For confirmation purpose, a valid contact must be supplied for each client.

If the reference client is not contactable or does not reply to our enquiry, the corresponding client reference will be declared void.

Order	Client Organisation (legal name, legal address)	Number of man-days to execute the assignment	Period covered by the services	Detailed description of the content of the assignment.
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

For a reference to be accepted, the assignment should be an IPSAS consultancy assignment. Audit assignments do not constitute relevant references either.

9.2.3 Technical and professional capacity for lot 2

Tenderers are required to prove that they have sufficient technical and professional capacity to perform the contract.

Such capacity shall be assessed with regard in particular to their know-how, efficiency, experience and reliability.

For each lot, evidence of the technical and professional capacity is to be furnished on the basis of the duly *Technical and Professional Capacity*"

Bidders failing to answer YES on all questions <YES/NO> in this questionnaire will be disqualified

9.2.3.1 TENDERER'S STRUCTURE

Have you described your organisational structure detailing the departments and allocated number of staff on all levels of your company(ies), as well as the division(s) responsible for the delivery of services requested in the present call for tenders

<YES/NO>	Reference: <Ref>
----------	------------------

9.2.3.2 QUALITY ASSURANCE AND CONTROL MECHANISMS

Have you given a description of your standard procedures for ascertaining the quality of the services you deliver to clients and the conformity of the deliveries with their orders.

<YES/NO>	Reference: <Ref>
----------	------------------

9.2.3.3 QUALITY ASSURANCE MANUAL

Have you enclosed title and Table of Contents of your quality assurance manual.

<YES/NO>	Reference: <Ref>
----------	------------------

9.2.3.4 QUALITY STANDARDS CERTIFICATIONS

Do you have quality procedures for your delivery organisation conforming to the EN29000 (ISO 9000) series of quality standards or equivalent

<YES/NO>	Reference: <Ref>
----------	------------------

IF YES, Specify the certification body, the year and the country for which the accreditation has been obtained.

--

Have you enclosed a copy of the certificate

<YES/NO>	Reference: <Ref>
----------	------------------

Have there been any follow-up audits? If yes, specify the dates and results.

<YES/NO> - <Date/Result>

Do you have evidence of affiliation to a body such as the IFAC (International Federation of Accountants), the IIA (Institute of Internal Auditors) or equivalent

<YES/NO>

Reference: <Ref>

Have you enclosed a copy of the affiliation

<YES/NO>

Reference: <Ref>

9.2.3.5 STAFFING TABLES

Indicate your total staff size for the last three years as well as the current year.

As of	1/1/2009	1/1/2010	1/1/2011	1/01/2012
Total staff size				
Permanent expert staff				
Non-permanent expert staff				
Total of permanent management staff				
Other				

Indicate the size of bidder's staff working for Lot 2 for the last four years as of January 1st (separating permanent and not permanent staff).

As of	1/1/2009	1/1/2010	1/1/2011	1/01/2012
Permanent expert staff				
Non-permanent expert staff				
Total (permanent and non				

permanent)				
------------	--	--	--	--

If the total (permanent and non-permanent) of expert staff does not equal or exceed 10 experts for each of the years in the table above, the bid will be disqualified.

9.2.3.6 PROFILE AVAILABILITY & THRESHOLDS

Profiles and skills Lot 1	Threshold for experts	Bidder's number of experts
Junior Auditor Consultant in public accountingt	10	<..>
Senior Auditor Consultant in public accounting	10	<..>
Senior Manager Auditor in public accounting	4	<..>
Partner/Director	2	
Total	26	<..>

The bidders who do not comply with the threshold for each profile will be disqualified

9.2.3.7 CURRICULA VITAE (CVs)

The contracting authorities shall consider all CVs as strictly **confidential information**, to be used only for control purposes and restricted to the scope of this tender evaluation. As such, the contracting authorities reserve the right to contact directly CV holders for verification purposes.

If the contracting authorities fail to establish contact with the CV holder using the coordinates supplied by the bidder, the corresponding CV will be declared void.

9.2.3.8 NUMBER OF CVs

Please remember that an expert's CV can only be assigned to a single profile and cannot be assigned to both Lots.

Lot 1 – Expert CVs	Minimum number CVs
Junior Auditor Consultant in public accounting	5
Senior Auditor Consultant in public accounting	5
Senior Manager Auditor in public accounting	5
Partner/Director	2
Total	19

The bidders who do not comply with the minimum threshold will be disqualified

9.2.3.9 REFERENCE Track

The bidder must provide an ordered list of at least **5** references and at most **10** references. Each reference consists of an individual client with whom the tenderer has signed one or more contracts in the period 1/1/2014 - 31/12/2016 totalling at least **180 000 €** for the rendering of services in relation to this lot 1.

For confirmation purpose, a valid contact must be supplied for each client.

If the reference client is not contactable or does not reply to our enquiry, the corresponding client reference will be declared void.

Order	Client Organisation (legal name, legal address)	Number of man-days to execute the assignment	Period covered by the services	Detailed description of the content of the assignment.
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

For a reference to be accepted, the assignment should be one financial audits

The provision of services directly relevant to the tender submitted must have been provided within the last three years. The list will include the amount, date and public or private recipients of the services:

- if supplied to contracting authorities, evidence must be provided in the form of certificates issued or countersigned by the competent authority;
- if supplied to private purchasers, provision of service is to be certified by the purchaser or, failing this, simply declared by the tenderer to have been provided;

10 Award criteria

The contract will be awarded to the tender offering the best value for money, i.e. the one with the best price-quality ratio. The method which will be used to determine the best-value-for-money tender will be as follows:

10.1 Technical Evaluation for lot 1*OVERVIEW OF THE TECHNICAL EVALUATION OF LOT 1*

Tenderers for Lot 1 will be evaluated on the basis of the following subjects developed hereafter.

Nr	Subjects	Max score	Min score
1	Essay on the topics described hereafter.	50	30
2	Methodology for the organisation and provisioning of services	50	30
	Total	100	60

Tenders who do not obtain at least the minimum score, defined as 60% of the maximum score for each of the above award criteria will not be admitted to the next stage of the evaluation procedure.

TENDERERS ARE REQUESTED TO WRITE AN ESSAY OF THE TOPIC DESCRIBED HEREUNDER, IN ENGLISH. TENDERERS WILL BE JUDGED ACCORDING TO THE FOLLOWING CRITERIA:

	Evaluation criteria	Max score
1	Understanding and knowledge of the topic	25
2	Quality and suitability of the proposal	60
3	Structure and clarity of the paper	15
	Total	100

The global mark for the essay must reach the threshold of 60%, otherwise the bidder will be disqualified.

THE OVERALL DOCUMENT FOR THE ESSAYS, COMPREHENSIVE OF TABLES, INDEXES AND SCHEMES SHOULD NOT EXCEED 5 A-4 PAGES. ONLY THE FIRST 5 PAGES WILL BE TAKEN INTO CONSIDERATION FOR THE ASSESSMENT.

10.1.1 Topic of the Essay

Please, discuss the advantages of applying IPSAS criteria in the case of the European Schools and explain the main items in the accounts where you would propose to apply the most substantial adjustments (maximum 5 items).

The Consolidated Accounts of the European Schools for the financial year 2015 - 2016-05-D-7-en (published on 30 November 2016) are available on <https://www.eursec.eu/fr/Office/reports-statistics>

10.1.2 Methodology for the organisation and provisioning of services

	Max point	Min points
Effectiveness of the service organisation, interfaces, roles and responsibilities	40	24
Effectiveness of measures to guarantee sufficient service provider availability for requested profiles (quality of “availability and choice”) for required time and means services	60	36
Total	100	60

10.2 Technical Evaluation for lot 2

1. Methodology (30 points):

Internal procedures (tools and techniques) to ensure the quality of the deliverables, accuracy of the figures, audit trail, unambiguity of the findings and the conclusions is included under this criterion

2. Work plan (30 points):

- Describing the work plan for the execution of the specific contract on ES including details on each phase.
- Indicating the main types of quality checks that will be performed.
- Measures taken in order to avoid discontinuity of services; and,

3. Human resources (40 points):

- The justification of the allocation of human resources by indicating the number of man-days and profiles proposed by the contractor for each phase of the assignment.
- Concerning the profiles, the experts must have received sufficient and adequate training in the fields covered by the specifications of the contract.
- Understanding the engagement context and the financial system of the European Schools (by describing the existing financial architecture in relation with the production of the accounts of the European Schools, based on the Financial Regulation, in one page).

The figures in brackets indicate the maximum score that can be attributed to each individual criterion.

The maximum quality score is 100 points. Tenders, which do not obtain at least 50% of the maximum score for each award criterion and at least 60% of the overall score for all the criteria, will not be admitted to the next stage of the evaluation procedure.

10.3 Financial Evaluation for Lot 1

Please remember that the financial bid should be submitted in a separate envelope.

10.3.1 Have you filled in your price quotes in the Annex VII?

(Please note that price quotes have to be all-inclusive, additional costs may not be charged).

<YES/NO> (Mandatory)

10.3.2 Have you distinguished between the different profiles?

<YES/NO> (Mandatory)

Do you confirm that you agree not to charge additional costs to the Contracting Authorities?

<YES/NO> (Mandatory)

10.3.3 Price setting

- It is mandatory to complete all cells in the table Annex VII. Non-compliance results in rejection of the bid.
- All prices, in euro, are expressed all-inclusive and cover 1 person-day.

	BXL and LUX		EUROPE	
	Contractor' premises Intra muros	Outside contractor's premises	Contractor' premises Intra muros	Outside contractor's premises
Profile	In €	In €	In €	In €
Junior consultant in public accounting	<..>	<..>	<..>	<..>
Senior in public accounting	<..>	<..>	<..>	<..>
Partner/Director	<..>	<..>	<..>	<..>

10.3.4 Price evaluation

The table underneath shows the relative weight of each daily rate given per cell.

Profile	weighing factor
Junior Consultant in public accounting	62.5%
Senior Consultant in public accounting	31.25
Partner/Director	6.25

Total Weighted Price of Profile: Sum of prices for the profile, with intramuros prices weighted at 0.80 and extramuros prices at 0.20

Grand Total Weighted Price: Sum of Total Weighted Prices of Profiles, weighted by the respective *Profile Weight*

The **Grand Total Weighted Price** is the *Price Offer of the Tender* (P_{tender})

The contract will be awarded to the tender that offers the best-value-for-money. Priority is given to offers with a good quality. Consequently, the minimum threshold for quality is set to 60% of the maximum score and the ranking will be based according to the following rule:

$$\text{Overall Technical Score} = 50(Q_i/100) + 50 * (P_{\min} / P_i)$$

Where

- Q_i is the quality of the technical specifications for the tender at hand,
- P_i is the total weighting price for the tender at hand and
- P_{\min} is the minimal weighted price, evaluated over all the tenders meeting all the criteria.

It is stipulated that the cheapest price can only derive from an offer which does not fail the technical evaluation.

10.4 Financial Evaluation for Lot 2

Please remember that the financial bid should be submitted in a separate envelope.

10.4.1 Have you filled in your price quotes in the Annex VIII?

(Please note that price quotes have to be all-inclusive, additional costs may not be charged).

<YES/NO> (Mandatory)

10.4.2 Have you distinguished between the different profiles?

<YES/NO> (Mandatory)

10.4.3 Do you confirm that you agree not to charge additional costs to the Contracting Authorities?

<YES/NO> (Mandatory)

10.4.4 Price setting

- It is mandatory to complete all cells in the table Annex VIII. Non-compliance results in rejection of the bid.
- All prices, in euro, are expressed all-inclusive and cover 1 person-day.

Profile	BXL and LUX		EUROPE	
	Contractor' premises Intra muros	Outside contractor' s premises	Contractor' premises Intra muros	Outside contractor' s premises
	In €	In €	In €	In €
Junior Auditor	<..>	<..>	<..>	<..>
Senior Auditor	<..>	<..>	<..>	<..>
Senior Manager	<..>	<..>	<..>	<..>
Partner/Director	<..>	<..>	<..>	<..>

10.4.5 Price evaluation

The table underneath shows the relative weight of each daily rate given per cell.

Profile \ Type of delivery	Time and Means Intra muros
Junior Auditor in auditing	38%
Senior Auditor Consultant in auditing	38%
Senior Manager Auditor in auditing	18%
Partner/Director	6%

Total Weighted Price of Profile: Sum of prices for the profile, with intramuros prices weighted at 0.30 and extramuros prices at 0.70

Grand Total Weighted Price: Sum of Total Weighted Prices of Profiles, weighted by the respective *Profile Weight*

The **Grand Total Weighted Price** is the *Price Offer of the Tender* (P_{tender})

The contract will be awarded to the tender that offers the best-value-for-money.

Priority is given to offers with a good quality. Consequently, the minimum threshold for quality is set to 60% of the maximum score and the ranking will be based according to the following rule:

$$\text{Overall Technical Score} = 60(Q_i/100) + 40 * (P_{\min} / P_i)$$

Where

- Q_i is the quality of the technical specifications for the tender at hand,
- P_i is the total weighting price for the tender at hand and
- P_{\min} is the minimal weighted price, evaluated over all the tenders meeting all the criteria.

It is stipulated that the cheapest price can only derive from an offer which does not fail the technical evaluation.